

**EDUCATION AUDIT APPEALS PANEL
2026 RULEMAKING CALENDAR**

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR
TO THE YEAR 2025**

Subject:

Audit Guide for California TK-12 Local Education Agencies, for
Fiscal Year 2026-27

California Code of Regulations Title and Sections Affected:

Title 5, Division 1.5: amend Section 19810, and the incorporated Audit Guide

Statute(s) Being Implemented:

California Constitution, Article XIII A, Section 1(b)(3)(C) and (D); and Article XIII B,
Section 1.5; Education Code Sections 2574(b)(3)(C), 14501, 14502.1, 14503,
15286, 41020, 41024, 42238.02(b)(3)(B), and 47634.2.

Responsible Agency Unit:

Not applicable

Contact Person and Phone Number:

Rebecca Lee (279) 269-5775

Projected Notice Publication Date:

May 1, 2026

Projected Public Hearing Date:

June 16, 2026

Projected Adoption by Your Agency Date:

June 22, 2026

Projected To OAL for Review Date:

June 29, 2026

**Report on the Status of all Uncompleted Rulemaking Described on Previous
Calendars:**

None